



INVITATION FOR BID

IFB Number: 3160006614

To Provide: **Transfer Pricing Subscription**

Issue Date: 5/30/2024

Closing Location

Mississippi Department of Revenue
500 Clinton Center Drive
Clinton, MS 39056

BID Coordinator

Nyla Kendrick, Procurement Officer
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Closing Date and Time:

Bids must be received by June 26, 2024, 12:00 p.m. (CST)

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MISSISSIPPI DEPARTMENT OF REVENUE

INVITATION FOR BID

Transfer Pricing Subscription

1.0 Purpose

The Department of Revenue (referred to as “DOR” or “Department”) seeks to procure a contract to purchase a subscription agreement for transfer-pricing for our Corporate Tax Division in our Clinton Office located at 500 Clinton Center Drive.

We are tasked with promptly and efficiently providing services to the taxpayers of this state. DOR is now soliciting bids from qualified vendors to provide this service. All bids submitted in response to this solicitation must conform to the requirements and specifications outlined within this document and any applicable amendments.

The contract to be awarded will be a fixed price agreement.

2.0 Procurement Timeline

It is our intent to follow the schedule below in the execution of this invitation for bid; however, DOR reserves the right to amend and/or change the below schedule of events, as it deems necessary.

A. Invitation for Bid Issue Date:	05/30/2024; 9:00 am CST
B. First Publication:	05/30/2024
C. Second Publication:	06/06/2024
D. Deadline for Submission of Questions:	06/13/2024; 5:00 pm CST
E. Last Day Answers Posted to Website:	06/19/2024; 12:00 pm CST
F. Bid Packet Submission Deadline:	06/26/2024; 12:00 pm CST
G. Bid Opening:	06/26/2024; 2:00 pm CST
H. Award Notification:	06/28/2024
I. Debriefing Request Date:	07/03/2024
J. Protest Deadline:	07/08/2024; 10:00 am CST
K. Anticipated Start Date:	09/03/2024

3.0 General Terms of Contract

The term of the contract shall be for three (3) years and will commence on September 3, 2024, and end on August 1, 2027.

4.0 Minimum Bidder Qualifications to be Deemed Responsible

- 4.1 Each bidder must have been in business a minimum of four (4) years prior to submission of its quote.
- 4.2 Each bidder must be able to provide software that analyzes agreements based on IRC Section 482.
- 4.3 Each bidder must be able to provide a database for license agreements that include 23,000 records with at least one disclosed royalty rate.
- 4.4 In addition to providing a database for license agreements, each bidder must be able to analyze and normalize each agreement prior to including the information in the database.
- 4.5 Each bidder must be able to provide a database for service agreements that contain 12,000 records with disclosed service fees including procurement, IT, fund administration, factoring and contract R & D agreements.
- 4.6 Each bidder must be able to provide a database that contains annual financial statements for over 49,000 companies listed on stock exchanges worldwide.
- 4.7 **The bidder must have the ability, capacity, skill and financial resources** to perform the work or provide the service required.
- 4.8 These minimum qualifications are in addition to a minimum score of six (6) on the Reference Score Sheet (Attachment E) from reference interviews by MDOR with **two** bidder references (for a total minimum score of twelve (12), as well as other requirements of this IFB..

5.0 Scope of Services

5.1 Vendor Responsibilities

If awarded the contract, the vendor will be required to abide by the following requirements, obligations and responsibilities:

- (1) Provide DOR unlimited users, with access to the databases and the ability to add additional users as needed.
- (2) Allow DOR the ability to share information with other users without customer service intervention.
- (3) Provide DOR with economical and statistical analysis and reports for comparables selected through search criteria.
- (4) Provide DOR the ability to find comparables and determine arm's length profit ratios using the Resale Price Method, Cost Plus Method,

- Transactional Net Margin/Comparable Profits Method and the Residual Profit Split Method.
- (5) Allow DOR the option to request consulting services and expert witness services for a fee to assist in resolving audit appeals.

6.0 Basis for Award

MDOR intends to award the contract to the responsive and responsible bidder who provides the lowest bid. To determine which bid is lowest, MDOR will compare the mark up percentages submitted by the bidders.

7.0 Bid Submission Requirements

7.1 Submission Format

The bid package must be sealed and must contain the following:

- 7.1.1 Bid Cover Sheet (Attachment A)
- 7.1.2 Certification (Attachment B)
- 7.1.2 Bid Form (Attachment C)- all pricing must be submitted on the bid form.
- 7.1.3 References (Attachment D) - each bidder must furnish contact information of at least four current references. The reference information should include the contact person, address and phone number for each contact. Failure to list a qualifying client may result in rejection of prospective bidder's bid. DOR will contact these clients as references to evaluate the quality of the bidder's past work and management capabilities. Reference information must be provided as part of the packet submitted for consideration.

MDOR staff must be able to reach two (2) reference contact persons, within two (2) business days of bid opening or receive a response from the reference contact person within three (3) business days of reference score sheet being mailed to be considered responsive. Further, the bidder must score a minimum of six (6) points on each Reference Score Sheet which will be used by the MDOR staff when interviewing the two (2) references (for a total minimum scoring requirement of twelve (12) points to be considered responsive and/or responsible. Only bidders who are found responsive and responsible will have their bids considered. Bidder may submit as many references as desired. MDOR will begin contacting references at the top of the list and will continue down the list until they have completed Reference Score Sheets for two (2) references. After two (2) score sheets are completed, the reference check process will end.

- 7.1.4 Acknowledgement of Amendments (Attachment F)

7.1.5 Secretary of State Acknowledgement (Attachment G)

7.1.6 Conflict of Interest (Attachment H)

7.2 Submission Requirements

7.2.1 The original bid packet and two copies of Attachment C shall be signed and submitted in a sealed envelope or package to 500 Clinton Center Drive, Clinton, Mississippi 39056 on or before 12:00 p.m. CST on June 26, 2024.

7.2.2 Timely submission of the bid package is the responsibility of the bidder. Bids received after the specified time will be rejected, will not be evaluated and shall remain the procurement file.

7.2.3 The envelope or package shall be marked with the bid opening date, time, and the number of the IFB.

7.2.4 The time and date of receipt will be indicated on the envelope or package by MDOR.

7.2.5 Each page of the bid form and all attachments shall be identified with the name of the bidder.

7.2.6 Failure to submit a bid on the bid form provided will be considered cause for rejection of the bid. **Modifications or additions to any portion of the bid document may be cause for rejection of the bid.**

7.2.7 Unless submitted in the Mississippi Accountability System for Government Information and Collaboration (MAGIC) system, a packet must be delivered by 12:00 p.m., on June 26, 2024. If submitted in MAGIC documents must be signed and scanned in as an attachment.

7.2.8 MDOR reserves the right to decide, on a case-by-case basis, whether to reject a bid with modifications or additions as non-responsive.

7.2.9 As a precondition to bid acceptance, MDOR may request the bidder to withdraw or modify those portions of the bid deemed non-responsive that do not affect quality, quantity, price, or delivery of the service.

7.2.10 Any bidder claiming that its response contains information exempt from the Mississippi Public Records Act (Mississippi Code Annotated Section 25-61-1, *et seq.*, and 79-23-1), shall segregate and mark the information as confidential and provide the specific statutory authority for the exemption.

7.2.11 All bid packages must be received by MDOR on or before 12:00 p.m. CST on June 26, 2024. Bids submitted via facsimile (faxes) **will not** be accepted. It is suggested that if a bid is mailed to MDOR, it should be posted in certified mail with a return receipt requested. The only acceptable evidence

to establish the date of mailing is the U.S. Postal Service postmark on the wrapper or on the original receipt from the U.S. Postal Service. If the postmark does not show a legible date, the contents of the envelope or package shall be processed as if mailed late. "Postmark" means a printed, stamped, or otherwise placed impression, exclusive of postage meter impression, that is readily identifiable without further action a having been supplied and affixed by the U.S. Postal Service on the date of mailing. Bidders should request postal clerks to place a hand cancellation postmark (often called a bull's eye) on both the receipt and the envelope or wrapper, MDOR will not be responsible for mail delays or lost mail.

7.2.12 Sealed bids should be mailed or hand-delivered to and labeled as follows:

Mississippi Department of Revenue
Attention: Bid Coordinator
Bid # 3160006614
500 Clinton Center Dr.
Clinton MS 39056
SEALED BID – DO NOT OPEN

8.0 Debarment

By submitting a bid, the bidder certifies that it is not currently debarred from submitting bids for contracts issued by any political subdivision or agency of the State of Mississippi or federal government and that it is not an agent of a person or entity that is currently debarred from submitting bids for contracts issued by any political subdivision or agency of the State of Mississippi or federal government.

9.0 Registration with Mississippi Secretary of State

By submitting a bid, the bidder certifies that it is registered to do business in the State of Mississippi as prescribed by Mississippi law and the Mississippi Secretary of State or, if not already registered, that it will do so within seven (7) business days of being notified by MDOR that it has been placed on the PVL. Please complete the Secretary of State Acknowledgement, included on Attachment G.

10.0 Procurement Methodology

10.1 Restrictions on Communication with MDOR Staff

At no time shall any bidder or its personnel contact, or attempt to contact, any MDOR staff regarding this IFB except the contact person as set forth in the manner described in Section 10.5.

10.2 Cost of Preparing Bid

MDOR accepts no responsibility for any expense incurred by any bidder in the preparation and presentation of a bid. Such expenses shall be borne exclusively by the bidder.

10.3 Independent Price Determination

By submitting a bid, the bidder certifies that the prices submitted in response to the solicitation have been arrived at independently and without, for the purpose of restricting competition, any consultation, communication, or agreement with any other bidder or competitor relating to those prices, the intention to submit a bid, or the methods or factors used to calculate the bid. The prices quoted shall be inclusive of, but not limited to the following: all required equipment/material; all required insurance; all required overhead; all required profit; and, all required licenses, certifications, fees or permits.

10.4 Rejection of Bids

A bid response that includes terms and conditions that do not conform to the terms and conditions in the IFB document is subject to rejection as non-responsive. Further, submission of a bid form that is not complete and/or signed is subject to rejection as non-responsive. MDOR staff reserves the right to permit the bidder to withdraw nonconforming terms and conditions from its bid response prior to a determination by MDOR staff of non-responsiveness based on the submission of non-conforming terms and conditions. Furthermore, if a bidder's price is substantially higher than those of other bidders, meaning those in excess of a twenty-five percent (25%) differential, the bidder's price will be deemed non-responsive.

10.5 Procedure for Answering Questions

10.5.1 All questions concerning this Invitation for Bid or the bid process must be submitted by 5:00 p.m., on 6/13/2024 to:

bidquestions@dor.ms.gov

10.5.2 Questions and requests for clarification must be submitted via email during normal business hours by the deadline reflected in Section 2.0, Procurement Timeline.

10.5.3 All questions and answers will be published on the Mississippi Department of Revenue website (www.dor.ms.gov) under the Procurement Tab in a manner that all bidders will be able to view by the date and time reflected in Section 2.0.

10.5.4 The DOR will not be bound by any verbal or written information that is not contained within this IFB unless formally noticed and issued by the contact person.

10.6 Amendments to the Invitation for Bid

10.6.1 The Administrative Services Division of the Department of Revenue will prepare a written response to all inquiries and post this information on the Department of Revenue website www.dor.ms.gov in a manner all bidders will be able to view. Respondents shall rely only on this bid and any communication from the Administrative Services Division of the Department of Revenue in submitting bids. The Department of Revenue's Purchasing Division shall not be bound by any oral communications; bidders who rely upon any oral communications regarding the Bid do so at their own risk.

10.6.2 Additionally, each bidder shall complete Attachment F, Acknowledgement of Amendments and include this form as parts of its bid packet.

10.7 Withdrawal of Bid

10.7.1 If a bid is substantially lower than those of other bidders, a mistake may have been made

10.7.2 A bidder may withdraw its bid from consideration if certain conditions are met:

- (1) The bid is submitted in good faith;
- (2) The price bid is substantially lower than those of other bidders because of a mistake;
- (3) The mistake is a clerical error, not an error of judgment; and
- (4) Objective evidence drawn from original work papers, documents, and other materials used in the preparation of the bid demonstrates clearly that the mistake was an unintentional error in arithmetic or an unintentional omission of a quantity of labor or material.

10.7.3 To withdraw a bid after bid opening, the bidder must show either (a) a mistake that is clearly evident on the bid document, but the intended correct bid is not similarly evident; or (b) proof of evidentiary value which clearly and convincingly demonstrates that a mistake was made.

10.8 Post-Award Debriefing

A bidder who has placed a bid, whether successful or unsuccessful, may request a debriefing from the Purchasing Department within three (3) business days of receiving notification of a contract award. Such a debriefing, if requested within the appropriate time, will occur within three (3) business days of the request. A post-award debriefing is a meeting and not a hearing; therefore, a legal representation is not required. If a bidder prefers to have legal representation present, the bidder must notify the Purchasing Department in writing and identify its attorney by name, address, and telephone number.

For additional information regarding Post-Award Debriefing, as well as the information that may be provided and excluded, please see Section 7-114 through 7-114.07, Post-Award Vendor Debriefing, of the *Mississippi Office of Personal Service Contract Review Rules and Regulations*.

10.9 Protest of Award

Any bidder who is aggrieved in connection with the solicitation or award of a contract may protest to the Commissioner of the Mississippi Department of Revenue. The protest shall be submitted in writing within seven (7) days after notification is received. The written protest letter shall contain an explanation of the basis of the protest. A protest is considered submitted when received by the Purchasing Department or Commissioner of the Mississippi Department of Revenue. To expedite the handling of the protest, the envelope should be labeled “Protest”. Protest filed after normal business hours on the seventh day will not be considered.

10.10 Exceptions and Deviations

Bidders taking exception to any part or section of the solicitation shall indicate such exceptions on the Bid form and shall fully describe said exception. Failure to indicate any exception will be interpreted as the proposer’s intent to comply fully with the requirements as written. Conditional or qualified bidders, unless specifically allowed, shall be subject to rejection in whole or in part.

10.11 Conflict of Interest

All bids must be accompanied by a statement disclosing (1) any involvement, financial or otherwise, that an employee, officer, or agent of DOR may have in the proposing organization, and (2) any involvement, financial or otherwise, that any employee, officer of any other governmental agency may have in the proposing organization. Disclosure statement form included in **Attachment H**.

11.0 Bid Opening

Bid opening will be held via telephone; however, this will include opening, reading and listing the bid price on each bid only. No discussions will be entered into with any bidder as to the quality or provisions of the specifications and no award will be made, either stated or implied, at the bid opening.

12.0 Office Closure Statement

If the agency is closed for any reason, including but not limited to: acts of God, strikes, lockouts, riots, acts of war, epidemics, governmental regulations superimposed after the fact, fire, earthquakes, floods, or other natural disasters (the “Force Majeure Events”), which closure prevents the opening of bids at the advertised date and time, all bids received shall be opened on the next business day that the agency shall be open and at the previously advertised time. The new date and time of the Bid opening, as determined in accordance

with this paragraph, shall not be advertised, and all bidders, upon submission of a Bid, shall be deemed to have knowledge of and shall have agreed to the provisions of this paragraph. Bids shall be received by the agency until the new date and time of the Bid opening as set forth herein. **The agency shall not be held responsible for the receipt of any bids for which the delivery was attempted and failed due to the closure of the agency as a result of a Force Majeure Event.** Each proposer shall be required to ensure the delivery and receipt of its Bid by the agency prior to the new date and time of the Bid opening

13.0 Award Notification

The award for this procurement will be posted on the MDOR website at www.dor.ms.gov. Bidders will be notified via e-mail of the award. Additionally, a letter will be sent to all bidders. Awards will not be final until DOR and the bidder have negotiated and executed a written contractual agreement and this agreement is approved by the Public Procurement Review Board. If a contract is awarded, the selected bidder will be required to comply with the terms and conditions, in **Appendix A**, that will be a part of the contract. The resulting contracts shall be governed by the applicable provisions of *Public Procurement Review Board Office of Personal Service Contract Review's Rules and Regulations*, a copy of which is available at 501 North West Street, Suite 701E, Jackson, Mississippi 39201 for inspection, or downloadable at <http://DFA.ms.gov>.

Appendix A

Terms and Conditions

Acknowledgement of Amendments

Bidders shall acknowledge receipt of any amendment to the solicitation by signing and returning the amendment with the bid, by identifying the amendment number and date in the space provided for this purpose on the bid form, or by letter. The acknowledgment must be received by the Department of Revenue by the time and at the place specified for receipt of bids.

Anti-Assignment/Subcontracting

Contractor acknowledges that it was selected by the State to perform the services required hereunder based, in part, upon Contractor's special skills and expertise. Contractor shall not assign, subcontract, or otherwise transfer this agreement, in whole or in part, without the prior written consent of the State, which the State may, in its sole discretion, approve or deny without reason. Any attempted assignment or transfer of its obligations without such consent shall be null and void. No such approval by the State of any subcontract shall be deemed in any way to provide for the incurrence of any obligation of the State in addition to the total fixed price agreed upon in this agreement. Subcontracts shall be subject to the terms and conditions of this agreement and to any conditions of approval that the State may deem necessary. Subject to the foregoing, this agreement shall be binding upon the respective successors and assigns of the parties.

Applicable Law

The contract shall be governed by and construed in accordance with the laws of the State of Mississippi, excluding its conflicts of laws provisions, and any litigation with respect thereto shall be brought in the courts of the State. Contractor shall comply with applicable federal, state, and local laws and regulations.

Approval

It is understood that if this contract requires approval by the Public Procurement Review Board and/or the Mississippi Department of Finance and Administration Office of Personal Service Contract Review, and this contract is not approved by the PPRB and/or OPSCR, it is void and no payment shall be made hereunder.

Authority to Contract

Contractor warrants: (a) that it is a validly organized business with valid authority to enter into this agreement; (b) that it is qualified to do business and in good standing in the State of Mississippi; (c) that entry into and performance under this agreement is not restricted or prohibited by any loan, security, financing, contractual, or other agreement of any kind; and, (d) notwithstanding any other provision of this agreement to the contrary, that there are no existing legal proceedings or prospective legal proceedings, either voluntary or otherwise, which may adversely affect its ability to perform its obligations under this agreement.

Availability of Funds

It is expressly understood and agreed that the obligation of the Mississippi Department of Revenue to proceed under this agreement is conditioned upon the appropriation of funds by the Mississippi State Legislature and the receipt of state and/or federal funds. If the funds anticipated for the continuing fulfillment of the agreement are, at any time, not forthcoming or insufficient, either through the failure of the federal government to provide funds or of the State of Mississippi to appropriate funds or the discontinuance or material alteration of the program under which funds were provided or if funds are not otherwise available to the Mississippi Department of Revenue, the Mississippi Department of Revenue shall have the right upon ten (10) working days written notice to Contractor, to terminate this agreement without damage, penalty, cost or expenses to the Mississippi Department of Revenue of any kind whatsoever. The effective date of termination shall be as specified in the notice of termination.

Certification of Independent Price Determination

The bidder certifies that the prices submitted in response to the solicitation have been arrived at independently and without, for the purpose of restricting competition, any consultation, communication, or agreement with any other bidder or competitor relating to those prices, the intention to submit a bid, or the methods or factors used to calculate the prices bid.

Change in Scope of Work

The Mississippi Department of Revenue may order changes in the work consisting of additions, deletions, or other revisions within the general scope of the contract. No claims may be made by Contractor that the scope of the project or of Contractor's services has been changed, requiring changes to the amount of compensation to Contractor or other adjustments to the contract, unless such changes or adjustments have been made by written amendment to the contract signed by the Mississippi Department of Revenue and Contractor.

If Contractor believes that any particular work is not within the scope of the project, is a material change, or will otherwise require more compensation to Contractor, Contractor must immediately notify the [agency] in writing of this belief. If the [agency] believes that the particular work is within the scope of the contract as written, Contractor will be ordered to and shall continue with the work as changed and at the cost stated for the work within the contract.

Compliance with Laws

Contractor understands that the Mississippi Department of Revenue is an equal opportunity employer and therefore, maintains a policy which prohibits unlawful discrimination based on race, color, creed, sex, age, national origin, physical handicap, disability, genetic information, or any other consideration made unlawful by federal, state, or local laws. All such discrimination is unlawful and Contractor agrees during the term of the agreement that Contractor will strictly adhere to this policy in its employment practices and provision of services. Contractor shall comply with, and all activities under this agreement shall be subject to, all applicable federal, State of Mississippi, and local laws and regulations, as now existing and as may be amended or modified.

Confidentiality

Notwithstanding any provision to the contrary contained herein, it is recognized that the Mississippi Department of Revenue is a public agency of the State of Mississippi and is subject to the Mississippi Public Records Act. Mississippi Code Annotated §§ 25-61-1 et seq. If a public records request is made for any information provided to the Mississippi Department of Revenue pursuant to the agreement and designated by the Contractor in writing as trade secrets or other proprietary confidential information, the Mississippi Department of Revenue shall follow the provisions of Mississippi Code Annotated §§ 25-61-9 and 79-23-1 before disclosing such information. The Mississippi Department of Revenue shall not be liable to the Contractor for disclosure of information required by court order or required by law.

Contractor Personnel

The Mississippi Department of Revenue shall, throughout the life of the contract, have the right of reasonable rejection and approval of staff or subcontractors assigned to the work by Contractor. If the Mississippi Department of Revenue reasonably rejects staff or subcontractors, Contractor must provide replacement staff or subcontractors satisfactory to the Mississippi Department of Revenue in a timely manner and at no additional cost to the Mississippi Department of Revenue. The day-to-day supervision and control of Contractor's employees and subcontractors is the sole responsibility of Contractor.

Debarment and Suspension

Contractor certifies to the best of its knowledge and belief, that it:

- (1) is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transaction by any federal department or agency or any political subdivision or agency of the State of Mississippi;
- (2) has not, within a three-year period preceding this bid, been convicted of or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction;
- (3) has not, within a three-year period preceding this bid, been convicted of or had a civil judgment rendered against it for a violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (4) is not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of these offenses enumerated in paragraphs two (2) and (3) of this certification; and,
- (5) has not, within a three-year period preceding this bid, had one or more public transactions (federal, state, or local) terminated for cause or default.

Disclosure of Confidential Information

In the event that either party to this agreement receives notice that a third party requests divulgence of confidential or otherwise protected information and/or has served upon it a subpoena or other validly issued administrative or judicial process ordering divulgence of confidential or otherwise protected information that party shall promptly inform the other party and thereafter respond in conformity with such subpoena to the extent mandated by

law. This section shall survive the termination or completion of this agreement. The parties agree that this section is subject to and superseded by Mississippi Code Annotated §§ 25-61-1 et seq.

E- Payment

Contractor agrees to accept all payments in United States currency via the State of Mississippi's electronic payment and remittance vehicle. The agency agrees to make payment in accordance with Mississippi law on "Timely Payments for Purchases by Public Bodies," which generally provides for payment of undisputed amounts by the agency within forty-five (45) days of receipt of invoice. Mississippi Code Annotated § 31-7-301 et seq.

E-Verification

If applicable, Contractor represents and warrants that it will ensure its compliance with the Mississippi Employment Protection Act of 2008, and will register and participate in the status verification system for all newly hired employees. Mississippi Code Annotated §§ 71-11-1 et seq. The term "employee" as used herein means any person that is hired to perform work within the State of Mississippi. As used herein, "status verification system" means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. Contractor agrees to maintain records of such compliance. Upon request of the State and after approval of the Social Security Administration or Department of Homeland Security when required, Contractor agrees to provide a copy of each such verification. Contractor further represents and warrants that any person assigned to perform services hereafter meets the employment eligibility requirements of all immigration laws. The breach of this agreement may subject Contractor to the following:

- (1) termination of this contract for services and ineligibility for any state or public contract in Mississippi for up to three (3) years with notice of such cancellation/termination being made public;
- (2) the loss of any license, permit, certification or other document granted to Contractor by an agency, department or governmental entity for the right to do business in Mississippi for up to one (1) year or, both.
- (3) In the event of such cancellations/termination, Contractor would also be liable for any additional costs incurred by the State due to Contract cancellation or loss of license or permit to do business in the State.

Failure to Enforce

Failure by the Mississippi Department of Revenue at any time to enforce the provisions of the contract shall not be construed as a waiver of any such provisions. Such failure to enforce shall not affect the validity of the contract or any part thereof or the right of the Mississippi Department of Revenue to enforce any provision at any time in accordance with its terms.

Force Majeure

Each party shall be excused from performance for any period and to the extent that it is prevented from performing any obligation or service, in whole or in part, as a result of causes beyond the reasonable control and without the fault or negligence of such party and/or its subcontractors. Such acts shall include without limitation acts of God, strikes, lockouts, riots, acts of war, epidemics, governmental regulations superimposed after the fact, fire, earthquakes, floods, or other natural disasters (“force majeure events”). When such a cause arises, Contractor shall notify the State immediately in writing of the cause of its inability to perform, how it affects its performance, and the anticipated duration of the inability to perform. Delays in delivery or in meeting completion dates due to force majeure events shall automatically extend such dates for a period equal to the duration of the delay caused by such events, unless the State determines it to be in its best interest to terminate the agreement.

Independent Contractor

Contractor shall, at all times, be regarded as and shall be legally considered an independent contractor and shall at no time act as an agent for the State. Nothing contained herein shall be deemed or construed by the State, Contractor, or any third party as creating the relationship of principal and agent, master and servant, partners, joint ventures, employer and employee, or any similar such relationship between the State and Contractor. Neither the method of computation of fees or other charges, nor any other provision contained herein, nor any acts of the State or Contractor hereunder creates, or shall be deemed to create a relationship other than the independent relationship of the State and Contractor. Contractor’s personnel shall not be deemed in any way, directly or indirectly, expressly or by implication, to be employees of the State. Neither Contractor nor its employees shall, under any circumstances, be considered servants, agents, or employees of the Mississippi Department of Revenue, and the Mississippi Department of Revenue shall be at no time legally responsible for any negligence or other wrongdoing by Contractor, its servants, agents, or employees. The Mississippi Department of Revenue shall not withhold from the contract payments to Contractor any federal or state unemployment taxes, federal or state income taxes, Social Security tax, or any other amounts for benefits to Contractor. Further, the Mississippi Department of Revenue shall not provide to Contractor any insurance coverage or other benefits, including Worker’s Compensation, normally provided by the State for its employees.

Integrated Agreement/Merger

This agreement, including all contract documents, represents the entire and integrated agreement between the parties hereto and supersedes all prior negotiations, representations or agreements, irrespective of whether written or oral. This agreement may be altered, amended, or modified only by a written document executed by the State and Contractor. Contractor acknowledges that it has thoroughly read all contract documents and has had the opportunity to receive competent advice and counsel necessary for it to form a full and complete understanding of all rights and obligations herein. Accordingly, this agreement shall not be construed or interpreted in favor of or against the State or Contractor on the basis of draftsmanship or preparation hereof.

Ownership of Documents and Work Papers

The Mississippi Department of Revenue shall own all documents, files, reports, work papers and working documentation, electronic or otherwise, created in connection with the project which is the subject of this agreement, except for Contractor's internal administrative and quality assurance files and internal project correspondence. Contractor shall deliver such documents and work papers to the Mississippi Department of Revenue upon termination or completion of the agreement. The foregoing notwithstanding, Contractor shall be entitled to retain a set of such work papers for its files. Contractor shall be entitled to use such work papers only after receiving written permission from the Mississippi Department of Revenue and subject to any copyright protections.

Paymode

Payments by state agencies using the State's accounting system shall be made and remittance information provided electronically as directed by the State. These payments shall be deposited into the bank account of Contractor's choice. The State may, at its sole discretion, require Contractor to electronically submit invoices and supporting documentation at any time during the term of this Agreement. Contractor understands and agrees that the State is exempt from the payment of taxes. All payments shall be in United States currency.

Price Adjustment Clause

I. Price Adjustment Methods. Any adjustments to price, pursuant to a clause in this contract, shall be made in one or more of the following ways:

- a. by agreement on fixed price adjustment before the commencement of the additional performance;
- b. by unit prices specified in the contract;
- c. by the costs attributable to the event or situation covered by the clause, plus appropriate profit or fee, all as specified in the contract; or,
- d. by the price escalation clause.

II. Submission of Cost of Pricing Data. The Contractor shall provide cost or pricing data for any price adjustments subject to the provisions of Section 3-403 (Cost or Pricing Data) of the *Mississippi Public Procurement Review Board Office of Personal Service Contract Review Rules and Regulations*.

Procurement Regulations

The contract shall be governed by the applicable provisions of the Mississippi Public Procurement Review Board Office of Personal Service Contract Review Rules and Regulations, a copy of which is available at 501 North West Street, Suite 701E, Jackson, Mississippi 39201 for inspection, or downloadable at <http://www.DFA.ms.gov>.

Prospective Contractor's Representation Regarding Contingent Fees

The prospective Contractor represents as a part of such Contractor's bid that such Contractor has not retained any person or agency on a percentage, commission, or other contingent arrangement to secure this contract.

Record Retention and Access to Records

Provided Contractor is given reasonable advance written notice and such inspection is made during normal business hours of Contractor, the State or any duly authorized representatives shall have unimpeded, prompt access to any of Contractor's books, documents, papers, and/or records which are maintained or produced as a result of the project for the purpose of making audits, examinations, excerpts, and transcriptions. All records related to this agreement shall be retained by Contractor for three (3) years after final payment is made under this agreement and all pending matters are closed; however, if any audit, litigation or other action arising out of or related in any way to this project is commenced before the end of the three (3) year period, the records shall be retained for one (1) year after all issues arising out of the action are finally resolved or until the end of the three (3) year period, whichever is later.

Recovery of Money

Whenever, under the contract, any sum of money shall be recoverable from or payable by Contractor to the Mississippi Department of Revenue, the same amount may be deducted from any sum due to Contractor under the contract or under any other contract between Contractor and the Mississippi Department of Revenue. The rights of the Mississippi Department of Revenue are in addition and without prejudice to any other right the Mississippi Department of Revenue may have to claim the amount of any loss or damage suffered by the Mississippi Department of Revenue on account of the acts or omissions of Contractor.

Representation Regarding Contingent Fees

Contractor represents that it has not retained a person to solicit or secure a state contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except as disclosed in Contractor's bid.

Representation Regarding Gratuities

The bidder, offeror, or Contractor represents that it has not violated, is not violating, and promises that it will not violate the prohibition against gratuities set forth in Section 6-204 (Gratuities) of the Mississippi Public Procurement Review Board Office of Personal Service Contract Review Rules and Regulations.

Severability

If any part of this agreement is declared to be invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision of the agreement that can be given effect without the invalid or unenforceable provision, and to this end the provisions hereof are severable. In such event, the parties shall amend the agreement as necessary to reflect the original intent of the parties and to bring any invalid or unenforceable provisions in compliance with applicable law.

Stop Work Order

(1) Order to Stop Work: The procurement officer, may, by written order to Contractor at any time, and without notice to any surety, require Contractor to stop all or any part of the work called for by this contract. This order shall be for a specified period not exceeding 90

days after the order is delivered to Contractor, unless the parties agree to any further period. Any such order shall be identified specifically as a stop work order issued pursuant to this clause. Upon receipt of such an order, Contractor shall forthwith comply with its terms and take all reasonable steps to minimize the occurrence of costs allocable to the work covered by the order during the period of work stoppage. Before the stop work order expires, or within any further period to which the parties shall have agreed, the procurement officer shall either:

(a) cancel the stop work order; or,

(b) terminate the work covered by such order as provided in the Termination for Default clause or the Termination for Convenience clause of this contract.

(2) Cancellation or Expiration of the Order: If a stop work order issued under this clause is canceled at any time during the period specified in the order, or if the period of the order or any extension thereof expires, Contractor shall have the right to resume work. An appropriate adjustment shall be made in the delivery schedule or Contractor price, or both, and the contract shall be modified in writing accordingly, if:

(a) the stop work order results in an increase in the time required for, or in Contractor's properly allocable to, the performance of any part of this contract; and,

(b) Contractor asserts a claim for such an adjustment within 30 days after the end of the period of work stoppage; provided that, if the procurement officer decides that the facts justify such action, any such claim asserted may be received and acted upon at any time prior to final payment under this contract.

(3) Termination of Stopped Work: If a stop work order is not canceled and the work covered by such order is terminated for default or convenience, the reasonable costs resulting from the stop work order shall be allowed by adjustment or otherwise.

(4) Adjustments of Price: Any adjustment in contract price made pursuant to this clause shall be determined in accordance with the Price Adjustment clause of this contract.

Termination for Convenience Clause

(1) Termination. The Agency Head or designee may, when the interests of the State so require, terminate this contract in whole or in part, for the convenience of the State. The Agency Head or designee shall give written notice of the termination to Contractor specifying the part of the contract terminated and when termination becomes effective.

(2) Contractor's Obligations. Contractor shall incur no further obligations in connection with the terminated work and on the date set in the notice of termination Contractor will stop work to the extent specified. Contractor shall also terminate outstanding orders and subcontracts as they relate to the terminated work. Contractor shall settle the liabilities and claims arising out of the termination of subcontracts and orders connected with the terminated work. The Agency Head or designee may direct Contractor to assign Contractor's right, title, and interest under terminated orders or subcontracts to the State.

Contractor must still complete the work not terminated by the notice of termination and may incur obligations as are necessary to do so.

Termination for Default Clause

(1) *Default.* If Contractor refuses or fails to perform any of the provisions of this contract with such diligence as will ensure its completion within the time specified in this contract or any extension thereof, or otherwise fails to timely satisfy the contract provisions, or commits any other substantial breach of this contract, the Agency Head or designee may notify Contractor in writing of the delay or nonperformance and if not cured in ten (10) days or any longer time specified in writing by the Agency Head or designee, such officer may terminate Contractor's right to proceed with the contract or such part of the contract as to which there has been delay or a failure to properly perform. In the event of termination in whole or in part, the Agency Head or designee may procure similar supplies or services in a manner and upon terms deemed appropriate by the Agency Head or designee. Contractor shall continue performance of the contract to the extent it is not terminated and shall be liable for excess costs incurred in procuring similar goods or services.

(2) *Contractor's Duties.* Notwithstanding termination of the contract and subject to any directions from the Chief Procurement Officer, Contractor shall take timely, reasonable, and necessary action to protect and preserve property in the possession of Contractor in which the State has an interest.

(3) *Compensation.* Payment for completed services delivered and accepted by the State shall be at the contract price. The State may withhold from amounts due Contractor such sums as the Agency Head or designee deems to be necessary to protect the State against loss because of outstanding liens or claims of former lien holders and to reimburse the State for the excess costs incurred in procuring similar goods and services.

(4) *Excuse for Nonperformance or Delayed Performance.* Except with respect to defaults of subcontractors, Contractor shall not be in default by reason of any failure in performance of this contract in accordance with its terms (including any failure by Contractor to make progress in the prosecution of the work hereunder which endangers such performance) if Contractor has notified the Agency Head or designee within 15 days after the cause of the delay and the failure arises out of causes such as: acts of God; acts of the public enemy; acts of the State and any other governmental entity in its sovereign or contractual capacity; fires; floods; epidemics; quarantine restrictions; strikes or other labor disputes; freight embargoes; or unusually severe weather. If the failure to perform is caused by the failure of a subcontractor to perform or to make progress, and if such failure arises out of causes similar to those set forth above, Contractor shall not be deemed to be in default, unless the services to be furnished by the subcontractor were reasonably obtainable from other sources in sufficient time to permit Contractor to meet the contract requirements. Upon request of Contractor, the Agency Head or designee shall ascertain the facts and extent of such failure, and, if such officer determines that any failure to perform was occasioned by any one or more of the excusable causes, and that, but for the excusable cause, Contractor's progress and performance would have met the terms of the contract, the delivery schedule shall be revised accordingly, subject to the rights of the State under the clause entitled "Termination for Convenience".

(5) *Erroneous Termination for Default.* If, after notice of termination of Contractor's right to proceed under the provisions of this clause, it is determined for any reason that the contract was not in default under the provisions of this clause, or that the delay was excusable under the provisions of Paragraph (4) (Excuse for Nonperformance or Delayed Performance) of this clause, the rights and obligations of the parties shall, if the contract contains a clause providing for termination for convenience of the State, be the same as if the notice of termination had been issued pursuant to a termination for convenience.

(6) *Additional Rights and Remedies.* The rights and remedies provided in this clause are in addition to any other rights and remedies provided by law or under this contract.

Termination Upon Bankruptcy

This contract may be terminated in whole or in part by the Mississippi Department of Revenue upon written notice to Contractor, if Contractor should become the subject of bankruptcy or receivership proceedings, whether voluntary or involuntary, or upon the execution by Contractor of an assignment for the benefit of its creditors. In the event of such termination, Contractor shall be entitled to recover just and equitable compensation for satisfactory work performed under this contract, but in no case shall said compensation exceed the total contract price.

Third Party Action Notification

Contractor shall give the customer prompt notice in writing of any action or suit filed, and prompt notice of any claim made against Contractor by any entity that may result in litigation related in any way to this agreement.

Trade Secrets, Commercial and Financial Information

It is expressly understood that Mississippi law requires that the provisions of this contract which contain the commodities purchased or the personal or professional services provided, the price to be paid, and the term of the contract shall not be deemed to be a trade secret or confidential commercial or financial information and shall be available for examination, copying, or reproduction.

Transparency

This contract, including any accompanying exhibits, attachments, and appendices, is subject to the "Mississippi Public Records Act of 1983," and its exceptions. See Mississippi Code Annotated §§ 25-61-1 et seq., and Mississippi Code Annotated § 79-23-1. In addition, this contract is subject to the provisions of the Mississippi Accountability and Transparency Act of 2008. Mississippi Code Annotated §§ 27-104-151 et seq. Unless exempted from disclosure due to a court-issued protective order, a copy of this executed contract is required to be posted to the Mississippi Department of Finance and Administration's independent agency contract website for public access at <http://www.transparency.mississippi.gov>. Information identified by Contractor as trade secrets, or other proprietary information, including confidential vendor information or any other information which is required confidential by state or federal law or outside the applicable freedom of information statutes, will be redacted.

Unsatisfactory Work

If, at any time during the contract term, the service performed or work done by Contractor is considered by the Mississippi Department of Revenue to create a condition that threatens the health, safety, or welfare of the citizens and/or employees of the State of Mississippi, Contractor shall, on being notified by the Mississippi Department of Revenue, immediately correct such deficient service or work. In the event Contractor fails, after notice, to correct the deficient service or work immediately, the Mississippi Department of Revenue shall have the right to order the correction of the deficiency by separate contract or with its own resources at the expense of Contractor.

Waiver

No delay or omission by either party to this agreement in exercising any right, power, or remedy hereunder or otherwise afforded by contract, at law, or in equity shall constitute an acquiescence therein, impair any other right, power or remedy hereunder or otherwise afforded by any means, or operate as a waiver of such right, power, or remedy. No waiver by either party to this agreement shall be valid unless set forth in writing by the party making said waiver. No waiver of or modification to any term or condition of this agreement will void, waive, or change any other term or condition. No waiver by one party to this agreement of a default by the other party will imply, be construed as or require waiver of future or other defaults.

Appendix B Bid Package

Transfer Pricing Subscription

Be sure to answer and complete each question as requested. All responses must follow the instructions provided.

Attachment A Bid Cover Sheet

The Department of Revenue (referred to as “DOR” or “Department”) seeks to procure a contract to purchase a subscription agreement for transfer-pricing for our Corporate Tax Division in our Clinton Office located at 500 Clinton Center Drive.

Bids are to be submitted as listed below, on or before 12:00 p.m. CST on June 20, 2024.

PLEASE MARK YOUR ENVELOPE:

**Mississippi Department of Revenue
Attention: Bid Coordinator
BID #: 3160006614
500 Clinton Center Drive
Clinton, MS 39056
SEALED BID – DO NOT OPEN**

NAME OF COMPANY _____

QUOTED BY _____ SIGNATURE _____

ADDRESS _____

CITY/STATE/ZIP _____

PHONE NUMBER _____ EMAIL _____

FEIN # or SS #: _____

NAME AND PHONE NUMBER OF COMPANY REPRESENTATIVE IF DIFFERENT FROM ABOVE

NAME: _____ PHONE NUMBER: _____

In addition to providing the above contact information, please answer the following questions regarding your company:

- 4.1 What year was your company started? _____
- 4.2 Does your companies’ software analyze agreements based on IRS Section 482?

Yes	No
-----	----
- 4.3 Are you able to provide a database for license agreements that include over 23,000 records with at least one disclosed royalty rate?

Yes	No
-----	----
- 4.4 Are you able to analyze and normalize each agreement prior to including the information in the database?

Yes	No
-----	----
- 4.5 Are you able to provide a database for service agreements that contain over 12,000 records with disclosed service fees including procurement, IT, fund administration, factoring and contract R & D agreements?

Yes	No
-----	----
- 4.6 Are you able to provide a database that contains annual financial statements for over 49,000 companies listed on stock exchanges worldwide?

Yes	No
-----	----
- 4.7 Does your company allow agencies the option to request consulting services and expert witnesses for a fee?

Yes	No
-----	----
- 4.8 Does your company have the ability, capacity, skill and financial resources to perform the work as well as provide the service required?

Yes	No
-----	----

Attachment B Certification

By signing below, the company representative certifies that he/she has authority to bind the company, and further acknowledges and certifies on behalf of the company:

1. That he/she has thoroughly read and understands the terms and conditions, instructions and specifications for **IFB # 3160006614** and Attachments.
2. The company meets all requirements and acknowledges all certifications contained in **IFB # 3160006614 and** Attachments.
3. The company agrees to all provisions of **IFB # 3160006614** and Attachments.
4. The company will perform the services required at the prices quoted on the bid form.
5. The company represents that it has not retained a person to solicit or secure a State contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except as disclosed in the contractor's bid.

[Please execute and return with Bid Materials.]

Company: _____ Signature: _____

Date: _____ Title: _____

Printed Name: _____

Attachment C
Bid Form for Transfer Pricing Subscription

Bid Number: 3160006614

Gentlemen:

Pursuant to the advertisement for bids to be received, I/We _____
_____ located at _____

do submit our bid form for **Bid # 3160006614**. This bid is made without collusion
on the part of any person, firm or corporation.

The pricing must include ALL associated costs with no additional or hidden fees.

Transfer Pricing Subscription (per year) _____
*All customer services (training) must be included in the price of the subscription.

Exceptions and/or Deviations? Yes ___ No ___

Please list and describe exceptions if applicable:

Company: _____ Signature: _____

Address: _____ Printed name: _____

_____ Title: _____

Phone: _____ Date: _____

E-mail Address: _____

Attachment D References

REFERENCE #1

Name of Company: _____

Dates of Service: _____

Contact Person: _____

Address: _____

City/State/Zip: _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

Alternative Contact Person (optional): _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

REFERENCE #2

Name of Company: _____

Dates of Service: _____

Contact Person: _____

Address: _____

City/State/Zip: _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

Alternative Contact Person (optional): _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

REFERENCE #3

Name of Company: _____

Dates of Service: _____

Contact Person: _____

Address: _____

City/State/Zip: _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

Alternative Contact Person (optional): _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

REFERENCE #4

Name of Company: _____

Dates of Service: _____

Contact Person: _____

Address: _____

City/State/Zip: _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

Alternative Contact Person (optional): _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

REFERENCE #5

Name of Company: _____

Dates of Service: _____

Contact Person: _____

Address: _____

City/State/Zip: _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

Alternative Contact Person (optional): _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

REFERENCE #6

Name of Company: _____

Dates of Service: _____

Contact Person: _____

Address: _____

City/State/Zip: _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

Alternative Contact Person (optional): _____

Telephone Number: _____

Cell Number: _____

E-mail: _____

**Attachment E
Transfer Pricing Subscription**

**Procurement Reference Score Sheet
(Return with packet unsigned)**

TO BE COMPLETED BY AGENCY STAFF ONLY

Company Name: _____ **Reference Name:** _____

Person Contacted, Title/Position: _____

Date/Time Contacted: _____ **Service From/To Dates:** _____

Was the vendor able to meet expectations while providing transfer pricing services?	Yes	No
Were you satisfied with the transfer pricing services provided? If no, please explain.	Yes	No
To the best of the vendor's ability, was the vendor easy to work with in scheduling transfer pricing services?	Yes	No
Were the transfer pricing services generally completed in the allotted time?	Yes	No
Did the vendor listen when you had an issue and readily offered a solution?	Yes	No
Did the vendor generally process access to databases in a timely manner?	Yes	No
Would you recommend the vendor?	Yes	No

Offeror must have a minimum of 6 "yes" answers on the questions above from two references (total of 12 "yes" answers) to be considered responsive and for its bid to be considered.

Score: Pass/Fail

Do you have any business, professional or personal interest in the vendor's organization? If yes, please explain.	Yes	No
---	-----	----

A "yes" to the above question may result in an automatic disqualification of the provided reference; therefore, resulting in a score of zero as responses to previous questions become null and void.

Notes:

_____.

Called by: _____ Title _____ Date _____
Signature

Attachment F
Acknowledgement of Amendments

Please sign and print at the appropriate statement.

I acknowledge receipt of all amendments associated with
BID # 3160006614.

They are as follows:

- 1.
- 2.

Printed Name

Company Name

Signature



There were no amendments associated with **BID # 3160006614.**

Printed Name

Company Name

Signature

Attachment G
Secretary of State Acknowledgement

_____, acknowledges that we
(Vendor Name)

_____ are registered with the Secretary of State's Office
(attach proof)

_____ are not registered with the Secretary of State's Office

We, _____
(Vendor Name)

_____ will register before the start of the contract and provide proof

_____ will not register

Signature

Date

Printed Name

Attachment H
Conflict of Interest
Disclosure Statement

Conflict of Interest – Involvement, financial or otherwise, that an employee, officer, or agent of DOR may have in the bidding organization; and any involvement, financial or otherwise, that any employee, officer of any other governmental agency may have in the bidding organization.

_____, acknowledges that we
(Vendor Name)

_____ do not have a conflicting interest to report.

_____ do have a conflicting interest (please disclose below).

Describe the Nature of the Conflicting Interest:

Signature

Date

Printed Name